



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0859-12246857

**48 Stillwater County**

**0859 Rapelje H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:**

Stephanie Zindler

**Phone #:**

(406) 663-2215

(Signature)

(Date)

**Chair, Board of Trustees:**

Courtney Herzog

(Signature)

(Date)

**County Superintendant**

Judy Martin

(Signature)

(Date)

## Software

Accounting Package:

Foxie Lady

For FY16 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FEDERAL	84.358A
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FEDERAL	84.358A
222	ESEA Title I, Part A Academic Achievement Award	FEDERAL	FEDERAL	84.010
428	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
516	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
726	Student Scholarships	LOCAL	LOCAL	
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	4808598116	84.048A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,866.71	42,139.03	129,070.54	
02	Taxes Receivable - Real and Personal (120-149)	1,387.51	317.17	129.08	
03	Taxes Receivable - Protested (150-159)	158.18	36.18	14.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	55,412.40	42,492.38	129,214.34	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,545.69	353.35	143.80	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	53,866.71	42,139.03	129,070.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	53,866.71	42,139.03	129,070.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	55,412.40	42,492.38	129,214.34	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	380.91	21,646.29	7,508.00	15,378.05
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	380.91	21,646.29	7,508.00	15,378.05
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	380.91	21,646.29	7,508.00	15,378.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>	380.91	21,646.29	7,508.00	15,378.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	380.91	21,646.29	7,508.00	15,378.05

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	772.24		9,067.62	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,147.88			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,920.12		9,067.62	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,920.12		9,067.62	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,920.12		9,067.62	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,920.12		9,067.62	

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,590.22	18,896.41	41,763.86	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	55,590.22	18,896.41	41,763.86	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,049.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	50,541.22	18,896.41	41,763.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	55,590.22	18,896.41	41,763.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	55,590.22	18,896.41	41,763.86	

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		115,737.93		
02	Taxes Receivable - Real and Personal (120-149)		89.90		
03	Taxes Receivable - Protested (150-159)		10.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		115,838.08		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		100.15		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		115,737.93		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		115,737.93		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		115,838.08		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			38,947.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			38,947.13	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			38,947.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			38,947.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			38,947.13	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	182,519.06	183,457.10
1112	District Levy - Personal Property	1,402.70	1,042.93
1190	Penalties and Interest on Taxes	154.48	158.92
1510	Interest Earnings	825.53	725.47
1900	Other Revenue from Local Sources	368.54	341.70
3110	Direct State Aid	186,418.44	192,213.35
3111	Quality Educator	18,255.04	17,152.63
3112	At Risk Student	1,090.70	1,035.78
3113	Indian Education For All	387.60	396.72
3115	State Spec Ed Allowable Cost Pymt to Districts	1,979.25	2,872.80
3116	Data For Achievement	285.00	380.00
3118	Natural Resource Development	1,328.45	2,157.90
3120	State Guaranteed Tax Base Aid	32,857.07	34,445.16
3444	State School Block Grant	19,319.44	19,319.44
3446	SB96 Block Grant Reimbursement	1,284.12	0.00
3460	Montana Oil and Gas Tax	4,392.46	2,184.96
5200	Sale or Compensation for Loss of Assets	180.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>453,047.88</b>	<b>457,884.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	116,003.52	124,732.00	
			2XX Personal Services - Employee Benefits	16,539.34	12,721.52	
			3XX Purchased Professional and Technical Services	1,355.00	2,097.81	
			5XX Other Purchased Services	1,273.24	500.25	
			6XX Supplies and Materials	8,025.50	22,410.12	
			7XX Property and Equipment Acquisition	10,408.00	0.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	237.50	238.75	
			2XX Personal Services - Employee Benefits	0.35	1.41	
			5XX Other Purchased Services	2,931.02	1,328.16	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	3,990.00	4,095.00	
			2XX Personal Services - Employee Benefits	1,947.67	838.72	
			6XX Supplies and Materials	905.53	1,105.16	

# Trustees' Financial Summary

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**48 Stillwater County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	23,031.45	12,225.00
		2XX	Personal Services - Employee Benefits	1,162.92	2,973.01
		5XX	Other Purchased Services	1,283.64	1,859.82
		810	Dues and Fees	494.00	350.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	19,302.44	16,484.72
		2XX	Personal Services - Employee Benefits	1,183.89	3,008.37
		3XX	Purchased Professional and Technical Services	1,500.00	1,500.00
		4XX	Purchased Property Services	715.85	729.28
		6XX	Supplies and Materials	3,899.31	4,974.13
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	11,109.88	12,007.84
		2XX	Personal Services - Employee Benefits	1,916.00	1,930.17
		3XX	Purchased Professional and Technical Services	5,136.33	5,402.53
		5XX	Other Purchased Services	2,704.43	2,962.72
		6XX	Supplies and Materials	0.00	3,450.00
		7XX	Property and Equipment Acquisition	10,193.44	0.00
		810	Dues and Fees	1,499.45	1,479.42
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	28,552.93	31,434.15
		2XX	Personal Services - Employee Benefits	3,833.37	3,921.61
		3XX	Purchased Professional and Technical Services	2,498.50	1,889.70
		4XX	Purchased Property Services	32,991.42	32,296.12
		5XX	Other Purchased Services	4,200.00	4,644.00
		6XX	Supplies and Materials	21,071.71	20,114.50
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	4,528.00	4,528.00
		2XX	Personal Services - Employee Benefits	502.86	498.00
		3XX	Purchased Professional and Technical Services	0.00	1,500.00
		6XX	Supplies and Materials	1,334.09	0.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	217.72	316.01
	<b>316</b>		<b>Data For Achievement</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		3XX	Purchased Professional and Technical Services	104.62	108.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	180.00	272.00
		2XX	Personal Services - Employee Benefits	0.38	1.61





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	62,593.00	63,846.00	
			2XX Personal Services - Employee Benefits	1,606.72	5,549.44	
			5XX Other Purchased Services	206.36	0.00	
			6XX Supplies and Materials	2,111.96	4,899.35	
	<b>221X Improvement of Instruction Services</b>					
			5XX Other Purchased Services	0.00	165.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	451.90	401.64	
			2XX Personal Services - Employee Benefits	13.28	18.61	
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	1,987.50	2,072.50	
			2XX Personal Services - Employee Benefits	5.52	10.24	
			5XX Other Purchased Services	1,845.00	2,451.53	
			6XX Supplies and Materials	544.27	107.01	
			810 Dues and Fees	895.00	1,065.00	
	<b>720 School Sponsored Athletics</b>					
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	4,807.04	5,020.27	
			2XX Personal Services - Employee Benefits	325.48	218.87	
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	15,104.80	15,684.20	
			2XX Personal Services - Employee Benefits	55.47	68.80	
			5XX Other Purchased Services	4,084.49	4,209.84	
			6XX Supplies and Materials	1,620.35	1,260.65	
			810 Dues and Fees	4,040.00	4,190.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	8,066.26	8,913.91	
			2XX Personal Services - Employee Benefits	2,902.72	3,169.93	
			4XX Purchased Property Services	0.00	562.00	
			5XX Other Purchased Services	0.00	161.99	
			6XX Supplies and Materials	5,280.56	7,137.66	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				467,312.98	474,114.05	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	74,548.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	457,884.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	474,114.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      4,452.69      (4b)	-4,452.69	
	-4,452.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,866.71	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	47,181.33	41,997.99
	1112 District Levy - Personal Property	362.53	248.15
	1190 Penalties and Interest on Taxes	39.47	38.51
	1510 Interest Earnings	202.83	269.45
	2220 County On-Schedule Trans Reimb	13,687.39	13,497.18
	3210 State On-Schedule Trans Reimb	13,687.39	13,497.19
	3444 State School Block Grant	1,713.74	1,713.74
	3446 SB96 Block Grant Reimbursement	325.06	0.00
	3460 Montana Oil and Gas Tax	1,132.32	516.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>78,332.06</b>	<b>71,779.15</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	28,250.08	18,777.38
			2XX Personal Services - Employee Benefits	1,565.11	3,984.31
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	7,363.26	8,005.18
			2XX Personal Services - Employee Benefits	1,281.66	1,286.78
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	18,953.34	17,782.33
			2XX Personal Services - Employee Benefits	2,158.04	2,143.89
			3XX Purchased Professional and Technical Services	982.23	936.26
			4XX Purchased Property Services	1,685.27	4,967.52
			5XX Other Purchased Services	3,137.50	3,102.18
			6XX Supplies and Materials	7,890.82	3,777.32
			7XX Property and Equipment Acquisition	2,548.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>75,815.67</b>	<b>64,763.15</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					35,123.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,779.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,763.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,139.03	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,130.94	17,047.98
	1112 District Levy - Personal Property	108.75	91.77
	1190 Penalties and Interest on Taxes	13.30	13.56
	1510 Interest Earnings	1,098.61	1,147.74
	3460 Montana Oil and Gas Tax	344.00	193.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>15,695.60</b>	<b>18,494.89</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	36,558.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>36,558.42</b>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	147,134.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,494.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,558.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	129,070.54	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.98	3.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2.98</u>	<u>3.03</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					377.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					380.91 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	154.11	102.63
	2240 County Retirement Distribution	64,136.69	61,254.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,290.80	61,356.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	17,961.61	20,379.55	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	18.56	18.49	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	736.20	757.58	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	20,740.93	8,091.97	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,083.29	3,953.34	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,488.37	2,675.87	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,053.67	4,351.28	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,564.81	2,391.51	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	717.89	712.37	
	316	Data For Achievement				
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	28.27	33.77	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,002.65	5,809.71	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,250.14	4,347.64	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	75.29	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	42.26	33.58
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	325.52	319.72
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	397.02	393.02
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	2,388.08	2,560.71
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	1,126.54	1,196.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,925.81	58,102.23	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					18,391.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,356.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,102.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,646.29	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>025</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,366.40
<b>026</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	287.56
<b>516</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>	
	3900 State Career & Technical Ed Entitlement	1,781.00
<b>726</b>	<b>Student Scholarships</b>	
	1920 Contributions/Donations from Private Sources	2,500.00
<b>826</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	876.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>16,810.96</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>025</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		1,616.40
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services		9,750.00
		<b>025 Subtotal</b>			<b>11,366.40</b>
<b>026</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		287.56
		<b>026 Subtotal</b>			<b>287.56</b>
<b>428</b>	<b>State OTO Capital Invest &amp; Deferred Maintenance</b>				
	<b>366</b>	<b>OTO Capital Invest &amp; Deferred Maintenance</b>			
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services		2,505.91
		<b>428 Subtotal</b>			<b>2,505.91</b>
<b>516</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>				
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		233.14
			6XX Supplies and Materials		1,547.86
		<b>516 Subtotal</b>			<b>1,781.00</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
726	Student Scholarships				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			8XX Other Expenditures		2,500.00
			726 Subtotal		2,500.00
826	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		396.00
			6XX Supplies and Materials		395.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		85.00
			826 Subtotal		876.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					19,316.87

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					10,013.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,810.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,316.87 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,508.00 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,366.40	11,366.40	0.00
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	287.56	287.56	0.00
428 State OTO Capital Invest & Deferred Maintenance	0.00	2,505.91	-2,505.91
516 Vo Ed All Career & Tech Ed Programs	1,781.00	1,781.00	0.00
726 Student Scholarships	2,500.00	2,500.00	0.00
826 Vo Ed Carl Perkins Basic Grant	876.00	876.00	0.00
Total	16,810.96	19,316.87	-2,505.91



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	0.00	305.55
	1510 Interest Earnings	124.18	126.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>124.18</b>	<b>431.62</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	458.37
			2XX	Personal Services - Employee Benefits	0.00	2.71
			6XX	Supplies and Materials	0.00	367.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	828.22	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						15,774.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						431.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						828.22 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,378.05 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	1,925.00
	1510 Interest Earnings	15.83	9.39
	3260 State Driver's Education Reimbursement	349.98	1,147.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>365.81</b>	<b>3,082.27</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	3,447.50
			2XX	Personal Services - Employee Benefits	0.00	20.50
			6XX	Supplies and Materials	0.00	55.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,523.93	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			2,361.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			3,082.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			3,523.93 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			1,920.12 (5)



# Trustees' Financial Summary

**FY2015-16**

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**48 Stillwater County**

**0859 Rapelje H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	58.31	145.23
	1910 Rentals	12,456.00	8,032.50
	5200 Sale or Compensation for Loss of Assets	0.00	27,139.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>12,514.31</b>	<b>35,317.15</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	7,855.65	32,966.02
			6XX Supplies and Materials	1,867.50	530.03
			8XX Other Expenditures	311.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,034.15</b>	<b>34,496.05</b>

#### Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	8,246.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,317.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,496.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,067.62	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,654.77	116.29
	1112 District Levy - Personal Property	120.18	27.06
	1190 Penalties and Interest on Taxes	12.47	6.24
	1510 Interest Earnings	391.10	462.56
	3281 State Technology Aid	415.03	413.33
	3460 Montana Oil and Gas Tax	372.90	48.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,966.45</u>	<u>1,073.98</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	1,162.60	8,082.55
		24XX	Support Services - School Administration		
			6XX Supplies and Materials	64.86	458.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,227.46</u>	<u>8,540.74</u>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	58,007.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,073.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,540.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      5,049.00      Less Last Year                      0.00      (4b)	5,049.00	
	5,049.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	55,590.22	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	107.80	136.97
	3445 State Combined Fund School Block Grant	3,589.37	3,589.37
	3447 SB96 Combined Block Grant Reimbursement	290.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,988.06</b>	<b>3,726.34</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					15,170.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,726.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,896.41 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 45 - Permanent Endowment Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 45

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	120.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		120.00	300.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 45

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		8XX Other Expenditures		0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	500.00

#### Schedule Of Changes Worksheet

Fund Code 45

Beginning Fund Balance	41,963.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,763.86	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,731.91	11,894.67
	1112 District Levy - Personal Property	96.42	69.18
	1190 Penalties and Interest on Taxes	10.11	10.74
	1510 Interest Earnings	807.38	905.87
	3460 Montana Oil and Gas Tax	298.99	144.46
	5200 Sale or Compensation for Loss of Assets	0.00	1,250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,944.81</u>	<u>14,274.92</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,400.00	7,900.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,400.00</u>	<u>7,900.62</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					109,363.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,274.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,900.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					115,737.93	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	46,950.56	58,985.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>46,950.56</u>	<u>58,985.88</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	47,048.88	53,134.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>47,048.88</u>	<u>53,134.67</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	33,095.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,985.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,134.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,947.13	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	4,528.00	4,528.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	62,593.00	63,846.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	113,585.00	122,045.26
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	144.71	182.65
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	20.00	0.00
XX	XXX	26XX	41X Energy Utility Services	16,904.21	14,609.76
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,872.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,872.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	957.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,136.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,842.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,528.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	498.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,500.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	316.01	0.00	0.00	0.00	0.00
<b>Totals</b>			6,842.01	0.00	0.00	0.00	0.00

6,842.01

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1.00	0.00	0.00	0.00	1.00
Land Improvements	2,133.50	0.00	0.00	0.00	2,133.50
Buildings	305,368.74	0.00	0.00	0.00	305,368.74
Machinery and Equipment	329,888.12	0.00	49,158.42	68,017.84	311,028.70
Totals at Historical Cost	637,391.36	0.00	49,158.42	68,017.84	618,531.94
<b>Depreciation</b>					
Improvement Accum	205.00	0.00	107.00	0.00	312.00
Building Accum	187,697.00	0.00	7,635.00	0.00	195,332.00
Machinery and Equipment Accum	250,281.50	0.00	21,578.00	67,160.00	204,699.50
Total Accumulated Depreciation	438,183.50	0.00	29,320.00	67,160.00	400,343.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	199,207.86	0.00	19,838.42	857.84	218,188.44

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,104.00	0.00	0.00
Financial Administration (25XX)	729.00	0.00	0.00
Operations and Maintenance (26XX)	1,091.00	0.00	0.00
Transportation (27XX)	17,319.00	0.00	0.00
Extracurricular (34XX, 35XX)	335.00	0.00	0.00
Unallocated	7,742.00	0.00	0.00
 Total Depreciation for FY2016	 29,320.00	 0.00	 0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	18,888.52	2,031.07	0.00	0.00	20,919.59	0.00	20,919.59
Other Post Employment Benefits	105,419.00	0.00	0.00	105,419.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	124,307.52	2,031.07	0.00	105,419.00	20,919.59	0.00	20,919.59

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	80,015.22	4,023.78	0.00	84,039.00
Net Pension - TRS	293,735.25	18,946.35	0.00	312,681.60